

# **DEPARTMENT OF CALIFORNIA HIGHWAY PATROL**

## **COMMAND AUDIT OF THE CENTRAL DIVISION**



### **FINAL REPORT**

**JULY 30, 2010**

**M e m o r a n d u m**

Date: July 30, 2010

To: Office of the Commissioner  
Attention: Commissioner J. A. Farrow

From: **DEPARTMENT OF CALIFORNIA HIGHWAY PATROL**  
Office of Inspector General

File No.: 010.13424.A13471

Subject: FINAL 2009 COMMAND AUDIT REPORT OF THE CENTRAL DIVISION

In accordance with the Institute of Internal Auditors, *International Standards for the Professional Practice of Internal Auditing* §2440, issued by the Institute of Internal Auditors, Government Code §13887(a)(2), and the California Highway Patrol Audit Charter, I am issuing the 2009 Command Audit Report for Central Division. The audit focused on the command's Driving Under the Influence and Asset Forfeiture Programs.

The audit revealed the command has adequate operations; however, some issues were observed. This report presents suggestions for management to improve on some of its operations. In doing so, operations would be strengthened and the command would ensure it is operating in compliance with policies and procedures. We have included our specific findings, recommendations, and other pertinent information in the report. Central Division agreed with three of the findings and plans to take corrective action to improve its operations. However, Central Division disagreed with one finding related to the annual asset forfeiture training of the Division's Asset Forfeiture Coordinator (AFC) by the departmental AFC in the Field Support Section. Based on the information provided, the finding will remain as written.

Central Division will be required to provide a 30 day, 60 day, six month, and one year response on its corrective action plan implementation. If identified issues are resolved and addressed during any phase of the above reporting period, no future action is required on their behalf. Also, the Office of Inspector General plans on conducting a follow-up review within one year from the date of the final report.

Additionally, in accordance with the *International Standards for the Professional Practice of Internal Auditing* and Government Code §13887(a)(2), this report, the response, and any follow-up documentation is intended for the Office of the Commissioner; Office of Assistant Commissioner, Field; Office of Inspector General; Office of Legal Affairs; and Central Division. Please note this report restriction is not meant to limit distribution of the report, which is a matter of public record pursuant to Government Code §6250 et seq.

***Safety, Service, and Security***

Office of the Commissioner

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In accordance with the Governor's Executive Order S-20-09 to increase government transparency, the final audit report, including the response to the draft audit report, will be posted on the CHP's internet website, and on the Office of the Governor's webpage, located on the State's Government website.

The Office of Inspector General would like to thank Central Division's management and staff for their cooperation during the audit. If you need further information, please contact Captain Bob Jones at (916) 843-3160.

A handwritten signature in blue ink, appearing to read "E. Sanchez", followed by a blue checkmark.

E. SANCHEZ, Captain  
Interim Inspector General

cc: Office of Assistant Commissioner, Field  
Central Division  
Office of Legal Affairs  
Office of Inspector General, Audits Unit

*BUSINESS, TRANSPORTATION AND HOUSING AGENCY*

*DEPARTMENT OF CALIFORNIA HIGHWAY PATROL*

*COMMAND AUDIT OF CENTRAL DIVISION*

*OFFICE OF INSPECTOR GENERAL*

*JULY 30, 2010*

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# EXECUTIVE SUMMARY

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The Commissioner has the responsibility, by statute, to enforce laws regulating the operation of vehicles and use of highways in the State of California and to provide the highest level of safety, service, and security to the people of California. Consistent with the California Highway Patrol's (CHP) 2009 Audit Plan, the Office of the Commissioner directed the Office of Inspector General to perform an audit of Central Division.

The CHP's 2008-2010 Strategic Plan highlights the mission statement which includes five broad strategic goals designed to guide the CHP's direction. One strategic goal is to continuously look for ways to improve the efficiency and/or effectiveness of departmental operations.

The objective of the audit is to determine if the command has complied with operational policies and procedures regarding the Asset Forfeiture Program. Additionally, this audit will provide managers with reasonable, but not absolute, assurance that departmental operations are being properly executed. The audit period was from January 1, 2008 through October 31, 2009. However, primary testing was performed of business conducted during the period of January 1, 2008 through June 30, 2009. The audit included a review of existing policies and procedures, as well as, examining and testing recorded transactions to determine compliance with established policies, procedures, and good business practices. The audit field work was conducted from November 2 - 6, 2009.

Sample selection for this audit was primarily random. However, if a judgmental sample was necessary, the auditor selected accordingly. Whenever possible, the use of risk assessment was used to select a sample containing the highest probability of risk to the command.

Based on the review of Central Division's operations, this audit revealed Central Division has complied with most operational policies. However, some issues were observed. The following is a summary of the identified issues:

## **Asset Forfeiture Program**

- The command did not always review or approve their Asset Forfeiture (AF) documents in a timely manner and forward them to Field Support Section (FSS).
- The command did not always properly follow-up and ensure the Areas' Memorandums of Understanding were completed correctly and filed in a timely manner.
- The Area commands did not always submit their AF documents in a timely manner to their Division AF Coordinator (AFC).
- The Division AFC did not receive annual AF training from the departmental AFC in FSS in 2009.

Please refer to the Findings and Recommendations section for detailed information.

# AUDIT REPORT

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## INTRODUCTION

To ensure the California Highway Patrol's (CHP) operation is efficient and/or effective and internal controls are in place and operational, the Office of the Commissioner directed the Office of Inspector General to perform an audit of Central Division.

The CHP's 2008-2010 Strategic Plan highlights the mission statement which includes five broad strategic goals designed to guide the CHP's direction. One strategic goal is to continuously look for ways to improve the efficiency and/or effectiveness of departmental operations. This audit will assist the CHP in meeting its goal.

## OBJECTIVE AND SCOPE

The objective of the audit is to determine if the command has complied with operational policies and procedures regarding the Asset Forfeiture Program that provide managers with reasonable, but not absolute, assurance departmental operations are being properly executed. The audit period was from January 1, 2008 through October 31, 2009. However, primary testing was performed of business conducted during the period of January 1, 2008 through June 30, 2009. This audit included the review of existing policies and procedures, as well as, examining and testing recorded transactions to determine compliance with established policies, procedures, and good business practices. The audit field work was conducted from November 2 - 6, 2009.

## METHODOLOGY

Under the direction of the Office of the Commissioner, each command was randomly selected to be audited regarding its Asset Forfeiture Program. Sample selection of areas to be audited was primarily random or judgmental. Whenever possible, the use of risk assessment was used to select a sample containing the highest probability of risk to the command.

There were no prior Asset Forfeiture audit reports and findings of this command.

## OVERVIEW

**Asset Forfeiture Program:** The command complied with most state laws and departmental policies and has adequate internal controls regarding its Asset Forfeiture (AF) program. However, the command did not always review or approve their AF documents in a timely manner and forward them to Field Support Section (FSS); the command did not always properly follow-up and ensure the Areas' Memorandums of Understanding were completed correctly and filed in a timely manner; the Area commands did not always submit their AF documents in a timely manner to their Division Asset Forfeiture Coordinator (AFC); and the Division AFC did not receive annual AF training from the departmental AFC in FSS in 2009.

This audit revealed the command has adequate operations, nevertheless, issues were discovered, which if left unchecked could have a negative impact on the command and CHP operations. These issues should be addressed by management to maintain the command's compliance with appropriate law, regulations, policies, and procedures. The issues and appropriate recommendations are presented in this report.

As a result of changing conditions and the degree of compliance with policies and procedures, the efficiency and effectiveness of operations change over time. Specific limitations may hinder the efficiency and effectiveness of an otherwise adequate operation including but not limited to, resource constraints, faulty judgments, unintentional errors, circumvention by collusion, fraud, and management overrides. Establishing compliant and safe operations and sound internal controls would prevent or reduce these limitations; moreover, an audit may not always detect these limitations.

# FINDINGS AND RECOMMENDATIONS

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## ASSET FORFEITURE PROGRAM

**FINDING 1:**            **The command did not always review or approve their Asset Forfeiture (AF) documents timely and forward them to Field Support Section (FSS).**

**Condition:**            From January 1, 2008 to June 30, 2009, the command generated 27 AF cases. Ten closed and nine open AF cases were randomly selected for testing. Based on a review of 19 AF cases, the following was identified:

- AF case files and related documents were properly initiated, handled, and safeguarded until allied law enforcement agencies took over the cases;
- In 2008, nine (47 percent) of the 19 CHP 300D, Asset Forfeiture Checklists, forms were not properly reviewed or approved in a timely manner by the AF Commander. The CHP 300D forms were reviewed or approved by the AF Commander from 30 to 164 days from the initiation dates;
- In 2008, seven (37 percent) of the 19 CHP 300B, Asset Forfeiture Cover Reports, forms were not submitted to FSS in a timely manner: The seven CHP 300B forms were submitted to FSS from 36 to 88 days from the initiation dates.

**Criteria:**            Government Code (GC) Section 13403(a)(6) articulates that one of the elements of a satisfactory system of internal accounting and administrative control is an effective system of internal review.

Highway Patrol Manual (HPM) 81.5, Drug Programs Manual, Chapter 2, Asset Forfeiture Program, paragraph 16 states:

“16. ASSET FORFEITURE CASE FILE REPORTS/FORMS. The Area AFC shall forward two copies of the asset forfeiture case file to the Division AFC within 20 days of the seizure/incident. The Division AFC will forward a copy to the FSS AFC as soon as possible thereafter...The Division AFC will then forward the information to the FSS AFC.”

**Recommendation:**    The command should review or approve their AF documents in a timely manner and forward them to the FSS.

**FINDING 2:**            **The command did not always properly follow-up and ensure the Areas' Memorandums of Understanding (MOUs) were completed correctly and filed in a timely manner.**

**Condition:**            Central Division utilized the Areas' MOUs when they initiated the AF cases. Based on the review of the 18 Area commands' MOUs, Central

Division did not properly follow-up and ensure the MOUs were completed correctly and filed in a timely manner. Based on the review of the 18 MOUs, the following was identified:

- In 12 (67 percent) instances, the AFCs did not submit their MOUs to the Division AFC by February 1, 2008;
- In 13 (72 percent) instances, the Area AFCs did not submit their MOUs to the Division AFC by February 1, 2009;
- In three (50 percent) of the six MOUs submitted to the Division AFC by February 1, the 2008 and 2009 MOUs were not properly signed and dated by the Area AFCs with the notation "Reviewed-no changes required," for MOUs not requiring renewal.
- There was no evidence the Division submitted copies of MOUs to the departmental AFC in FSS by March 1st of each year.

However, during the audit field work, the auditor noted the command took immediate action to resolve these issues.

**Criteria:** GC Section 13403(a)(6) articulates that one of the elements of a satisfactory system of internal accounting and administrative control is an effective system of internal review.

HPM 81.5, Drug Programs Manual, Chapter 2, Asset Forfeiture Program, paragraph 4.b. states:

"b. Annual Review. Area AFCs shall review their respective MOUs annually in order to ensure the agreements are current. Area AFCs shall forward copies of renewed MOUs to their Division no later than February 1 of each year. Divisions shall forward copies to FSS no later than March 1. For MOUs not requiring renewal, the Area AFC shall sign and date the MOU on the signature page with the notation "Reviewed - no changes required."

**Recommendation:** The command should properly follow-up and ensure that the Areas' MOUs were completed correctly and filed in a timely manner.

**FINDING 3:** **The Area commands did not always submit their AF documents in a timely manner to their Division AFC.**

**Condition:** Based on a review of 15 Area commands and two Inspection Facilities' CHP 300A, Asset Forfeiture Summary Reports, forms submitted to the Division AFC for the period January 1, 2009 through June 30, 2009, one Area command (7 percent) did not submit any CHP 300A forms to the Division AFC and 12 Area commands and two Inspection Facilities (82 percent) did not submit the CHP 300A forms consistently to the Division AFC by the 10<sup>th</sup> day of each month.

**Criteria:** GC Section 13403(a)(6) articulates that one of the elements of a satisfactory system of internal accounting and administrative control is an effective system of internal review.

HPM 81.5, Drug Programs Manual, Chapter 2, Asset Forfeiture Program, paragraph 17.b.(1) states:

“(1) Activity Reporting.

(a) Area AFCs shall be responsible for preparing the CHP 300A on a monthly basis for each of the Area’s asset forfeiture cases. The person preparing the form shall sign and date the bottom of the form. The Area commander shall also sign the form where indicated.

(b) The copy of the CHP 300A shall be forwarded to the Division AFC on a monthly basis. The reports are to be received by the Division AFC no later than the 10<sup>th</sup> day of the month following the end of the reporting period.”

**Recommendation:** The Area commands should review and forward the AF documents in a timely manner to their Division AFC.

**FINDING 4:** **The Division AFC did not receive annual AF training from the departmental AFC in FSS in 2009.**

**Condition:** Based on a review of AF training documents, in March 2009, the Division AFC and alternate AFC both received training from the California District Attorneys’ Association; in April 2009, the alternate Division AFC received training from the departmental AFC in FSS; and in May 2009, the Division provided AF training to Area AFCs as required by departmental policy. However, in 2009, the Division AFC did not receive AF training from the departmental AFC in FSS.

**Criteria:** HPM 81.5, Drug Programs Manual, Chapter 2, Drug Programs Manual, paragraphs 21.a. states in part:

“a. In order to ensure uniformity throughout the Department, Division AFCs shall receive annual training from the departmental AFC coordinator in FSS. The training will encompass asset forfeiture laws, pending state and/or federal legislation relating to asset forfeiture, departmental policies, and procedures.”

**Recommendation:** The Division AFC should receive annual AF training from the departmental AFC in FSS.

## CONCLUSION

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Based on the review of the command's operation, this audit revealed the command has adequate operations. However, some issues were observed. This report presents suggestions for management to improve on some of its operations. In doing so, operations would be strengthened and the command would operate in accordance with departmental policies and procedures.

# **ANNEX**

## **A**

## Memorandum

Date: June 24, 2010

To: Office of Assistant Commissioner, Inspector General  
Attention: Office of Inspections

From: **DEPARTMENT OF CALIFORNIA HIGHWAY PATROL**  
Central Division

File No.: 401.11497.18824.401Assetforfeiturereport.doc

Subject: RESPONSE TO CENTRAL DIVISION DRAFT COMMAND ASSET  
FORFEITURE REPORT

Central Division has reviewed the attached memorandum from Central Division's Investigative Services Unit (ISU). This attached memorandum was prepared by ISU in response to the Draft Command Asset Forfeiture Inspection Report. This Inspection Report identified four findings which needed to be addressed by ISU, and, of these four, ISU did not agree with one of the findings. Central Division has reviewed ISU's explanation and reasoning for disagreement and concurs with their response.

If there are any questions, please contact Lieutenant J. C. Elsome at (559) 277-7250.

  
J. R. ABRAMES, Chief

Attachments

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# **ANNEX**

## **B**

## Memorandum

Date: June 21, 2010

To: Office of the Assistant Commissioner, Inspector General

From: **DEPARTMENT OF CALIFORNIA HIGHWAY PATROL**  
Central Division

File No.: 401.10308.11361

Subject: RESPONSE FROM TO CENTRAL DIVISION DRAFT COMMAND ASSET  
FORFEITURE REPORT

This memorandum is intended to serve as the written response to the draft command asset forfeiture inspection report of the Central Division office as required by the Office of Assistant Commissioner, Inspector General's memorandum dated May 28, 2010.

### **FINDINGS REQUIRING FOLLOW-UP:**

**Finding 1 – Agree.** Central Division's Investigative Services Unit asset forfeiture coordinator supervisor discussed the need to ensure accurate and consistent timely completion of asset forfeiture documents for submission to the unit commander for approval in a timely manner. Effective immediately, the asset forfeiture coordinator will initiate a suspense date for any asset forfeiture case generated by Central Division personnel to ensure time sensitive deadlines are met.

**Finding 2 – Agree.** Central Division's Investigative Services Unit asset forfeiture coordinator supervisor discussed the need to ensure the Areas submit an MOU within the proper time frames. A suspense file has been set up to ensure the deadlines are met.

With regards to the finding that some of the MOUs submitted by the Areas were not properly signed and dated, Central Division agrees. We have established a review process to ensure the submitted MOUs meet the guidelines set forth in HMP 81.5.

**Finding 3 – Agree.** Central Division's Investigative Services Unit asset forfeiture coordinator has discussed the need to ensure consistent and timely submission of the CHP 300As to the Area asset forfeiture coordinators. Central Division has shifted the

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asset forfeiture coordinators. Central Division has shifted the asset forfeiture coordinator duties to an employee who can devote the time necessary to complete the tasks in a timely manner.

**Task 4 – Disagree.** In a MIS from the Field Support Section dated January 14, 2009, at 0805 hours regarding the Department's annual asset forfeiture training scheduled for April 30, 2009, paragraph 2 relates this course is not required if the primary or alternate Division coordinator has attended an asset forfeiture course sponsored by the California District Attorney's Association or the Los Angeles County Prosecutor's Association between March 1, 2008 and April 30, 2009. The coordinator addressed in finding 4 attended the California District Attorney's Advanced Asset Forfeiture Update Course from March 17 – 19, 2009.



M. P. BISHOP, Captain  
Special Operations Commander

Attachment

**From:** David Torres  
**To:** Todd Spino  
**Date:** 1/15/2009 2:49 PM  
**Subject:** Fwd: ASSET FORFEITURE TRAINING

per our discussion

>>> 401AMAIL 1/15/2009 1:43 PM >>>  
FHP9 00002 01/15/09 13.42.23  
OVT4 00003 01/14/09 08.04.13

N001 01/14/2009 0805 HOURS

ASSISTANT COMMISSIONER, FIELD - INFORMATION  
ASSISTANT COMMISSIONER, STAFF - INFORMATION  
ASSISTANT COMMISSIONER, LEADERSHIP DEVELOPMENT & COMMUNICATIONS INFORMATION  
OFFICE OF THE ACADEMY - INFORMATION  
ALL FIELD DIVISION COMMANDERS - ACTION REQUIRED  
ALL FIELD COMMANDERS - INFORMATION  
ENFORCEMENT SERVICES DIVISION - INFORMATION  
FIELD SUPPORT SECTION - INFORMATION

REFERENCE: ASSET FORFEITURE TRAINING

FIELD SUPPORT SECTION (FSS), HAS SCHEDULED A ONE-DAY ASSET FORFEITURE (AF) COURSE FOR THURSDAY, 04/30/09, BEGINNING AT 0830 HOURS. THE TRAINING WILL TAKE PLACE AT THE CALIFORNIA HIGHWAY PATROL ACADEMY IN WEST SACRAMENTO, CA.

THE AF COURSE WILL COVER STATE AND FEDERAL ASSET FORFEITURE LAWS, AS WELL AS DEPARTMENTAL POLICIES AND PROCEDURES. EACH FIELD DIVISION IS ALLOCATED FIVE TRAINING SLOTS FOR THIS COURSE; PROTECTIVE SERVICES DIVISION IS ALLOCATED TWO TRAINING SLOTS. ATTENDANCE IS MANDATORY FOR PRIMARY AND ALTERNATE DIVISION AF COORDINATORS WHO HAVE NOT PREVIOUSLY ATTENDED AN AF COURSE PRESENTED BY FSS. PRIMARY AND ALTERNATE DIVISION AF COORDINATORS WHO HAVE PREVIOUSLY ATTENDED THIS COURSE ARE NOT REQUIRED TO ATTEND IF THEY HAVE ATTENDED AN AF COURSE SPONSORED BY THE CALIFORNIA DISTRICT ATTORNEYS ASSOCIATION OR THE LOS ANGELES COUNTY PROSECUTORS ASSOCIATION BETWEEN 5/1/08 AND 4/30/09.

AREA AF COORDINATORS WHO HAVE NOT PREVIOUSLY ATTENDED THE FSS AF TRAINING COURSE SHOULD CONTACT THEIR DIVISION AF COORDINATOR FOR COURSE AVAILABILITY. FOLLOWING THIS TRAINING, DIVISION AF COORDINATORS WILL BE REQUIRED TO CONDUCT AF TRAINING FOR THEIR AREA AF COORDINATORS AS REQUIRED IN HPM 81.5, DRUG PROGRAMS MANUAL, CHAPTER 2.

DIVISION AF COORDINATORS ARE REQUESTED TO NOTIFY MS. CONNIE KONIECZNY AT FSS VIA EMAIL ([CKONIECZNY@CHP.CA.GOV](mailto:CKONIECZNY@CHP.CA.GOV)) NO LATER THAN 03/15/09 TO IDENTIFY THE DIVISION AND AREA AF COORDINATOR(S) WHO WILL BE ATTENDING THIS COURSE. PLEASE INCLUDE THE FOLLOWING INFORMATION:

EMPLOYEE NAME/RANK  
ID NUMBER.  
AREA/DIVISION NAME.

DUE TO THE LARGE CADET CLASSES, HOUSING AT THE ACADEMY IS NOT AVAILABLE. TRAINEES WILL NEED TO PROVIDE THEIR OWN LODGING ARRANGEMENTS IN ACCORDANCE WITH THE PROVISIONS OF HPM 11.1, ADMINISTRATIVE PROCEDURES MANUAL, CHAPTER 2, TRAVEL EXPENSE. MEALS AT THE ACADEMY WILL BE PROVIDED DURING TRAINING.

A LIST OF CONFIRMED ATTENDEES AND FURTHER INFORMATION WILL BE RELEASED TO AFFECTED COMMANDS VIA COMM-NET MESSAGE.

TRAINING SLOTS. ATTENDANCE IS MANDATORY FOR PRIMARY AND ALTERNATE DIVISION AF COORDINATORS WHO HAVE NOT PREVIOUSLY ATTENDED AN AF COURSE PRESENTED BY FSS. PRIMARY AND ALTERNATE DIVISION AF COORDINATORS WHO HAVE PREVIOUSLY ATTENDED THIS COURSE ARE NOT REQUIRED TO ATTEND IF THEY HAVE ATTENDED AN AF COURSE SPONSORED BY THE CALIFORNIA DISTRICT ATTORNEYS ASSOCIATION OR THE LOS ANGELES COUNTY PROSECUTORS ASSOCIATION BETWEEN 5/1/08 AND 4/30/09.

AREA AF COORDINATORS WHO HAVE NOT PREVIOUSLY ATTENDED THE FSS AF TRAINING COURSE SHOULD CONTACT THEIR DIVISION AF COORDINATOR FOR COURSE AVAILABILITY. FOLLOWING THIS TRAINING, DIVISION AF COORDINATORS WILL BE REQUIRED TO CONDUCT AF TRAINING FOR THEIR AREA AF COORDINATORS AS REQUIRED IN HPM 81.5, DRUG PROGRAMS MANUAL, CHAPTER 2.

DIVISION AF COORDINATORS ARE REQUESTED TO NOTIFY MS. CONNIE KONIECZNY AT FSS VIA EMAIL ([CKONIECZNY@CHP.CA.GOV](mailto:CKONIECZNY@CHP.CA.GOV)) NO LATER THAN 03/15/09 TO IDENTIFY THE DIVISION AND AREA AF COORDINATOR(S) WHO WILL BE ATTENDING THIS COURSE. PLEASE INCLUDE THE FOLLOWING INFORMATION:

EMPLOYEE NAME/RANK  
ID NUMBER.  
AREA/DIVISION NAME.

DUE TO THE LARGE CADET CLASSES, HOUSING AT THE ACADEMY IS NOT AVAILABLE. TRAINEES WILL NEED TO PROVIDE THEIR OWN LODGING ARRANGEMENTS IN ACCORDANCE WITH THE PROVISIONS OF HPM 11.1, ADMINISTRATIVE PROCEDURES MANUAL, CHAPTER 2, TRAVEL EXPENSE. MEALS AT THE ACADEMY WILL BE PROVIDED DURING TRAINING.

A LIST OF CONFIRMED ATTENDEES AND FURTHER INFORMATION WILL BE RELEASED TO AFFECTED COMMANDS VIA COMM-NET MESSAGE.

INQUIRIES REGARDING THIS COMM-NET MAY BE DIRECTED TO SERGEANT JEFF NEIMAN OR MS. KONIECZNY OF FSS AT (916) 445-0752.

CHP HDQTRS/ASSISTANT COMMISSIONER, FIELD/ESD/CK/SK

# **ANNEX**

## **C**

# AUDITOR'S COMMENT

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To provide clarity and perspective, the number in the margin below corresponds to the number placed in Central Division's response.

The Office of Inspector General recognizes the Field Support Section (FSS) authorizes other training in lieu of their annual training course. However, departmental policy does not grant FSS the authority to make this decision. According to departmental policy, one of the purposes of the annual training by FSS is "to ensure uniformity throughout the Department." This annual training is especially important since the Division Asset Forfeiture Coordinator (AFC) is required to train all Area AFCs. The finding stands as written.